



Sen. Frank C. Watson

**Filed: 3/21/2007**

09500SB0267sam002

LRB095 10556 BDD 34277 a

1 AMENDMENT TO SENATE BILL 267

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 267 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Motor Fuel Tax Law is amended by adding  
5 Section 2d as follows:

6 (35 ILCS 505/2d new)

7 Sec. 2d. Reporting and payment requirements for persons who  
8 produce biodiesel fuel or biodiesel blends for self-use.

9 (a) Beginning July 1, 2007, notwithstanding any other  
10 reporting provisions of this Act, if a private biodiesel fuel  
11 producer's total gallonage that is taxable under Sections 2 and  
12 2a of this Act for biodiesel fuel and biodiesel fuel blends is  
13 less than 5,000 gallons per year, then he or she must file  
14 returns and make payment of the tax imposed by Sections 2 and  
15 Section 2a of this Act on an annual basis. The returns and  
16 payment of tax for a given year are due by January 20 of the

1 following year.

2 (b) If a private biodiesel fuel producer's total gallonage  
3 that is taxable under Sections 2 and 2a of this Act for  
4 biodiesel fuel and biodiesel fuel blends is 5,000 or more  
5 gallons per year, then he or she must file returns and make  
6 payment of the tax imposed by Sections 2 and Section 2a of this  
7 Act on a monthly basis. The returns and payment of tax are due  
8 between the 1st and 20th days of each calendar month for the  
9 preceding calendar month.

10 (c) Except for persons required to be licensed under  
11 Section 13a.4 of this Act, a person who is subject to the  
12 provisions of this Section is exempt from all bonding and  
13 licensure requirements otherwise imposed under this Act. Each  
14 person who is subject to the provisions of this Section must  
15 keep records as required by Section 12 of this Act.

16 (d) For the purposes of this Section:

17 "Biodiesel blend" has the meaning set forth under Section  
18 3-42 of the Use Tax Act (35 ILCS 105/3-42).

19 "Biodiesel fuel" has the meaning set forth under Section  
20 3-41 of the Use Tax Act (35 ILCS 105/3-41).

21 "Biomass materials" has the meaning set forth under Section  
22 3-43 of the Use Tax Act (35 ILCS 105/3-43).

23 "Private biodiesel fuel producer" means a person whose only  
24 activities with respect to motor fuel are:

25 (1) the conversion of any biomass materials into  
26 biodiesel fuel, which is produced exclusively for personal

1           use and not for sale; or  
2           (2) the blending of biodiesel fuel resulting in  
3           biodiesel blends, which is produced exclusively for  
4           personal use and not for sale.

5           Section 10. The Environmental Impact Fee Law is amended by  
6           changing Section 325 as follows:

7           (415 ILCS 125/325)

8           (Section scheduled to be repealed on January 1, 2013)

9           Sec. 325. Incorporation of other Acts. The provisions of  
10          Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,  
11          6c, 8, 9, 10 and 12 (except to the extent to which the minimum  
12          notice requirement for hearings conflicts with that provided  
13          for in Section 16 of the Motor Fuel Tax Law), of the Retailers'  
14          Occupation Tax Act that are not inconsistent with this Act, and  
15          Section 3-7 of the Uniform Penalty and Interest Act shall apply  
16          as far as practicable, to the subject matter of this Law to the  
17          same extent as if those provisions were included in this Law.

18          In addition, Sections 2d, 12, 12a, 13a.8, 14, 15, 16, 17,  
19          and 18 of the Motor Fuel Tax Law shall apply as far as  
20          practicable, to the subject matter of this Law to the same  
21          extent as if those provisions were included in this Law.

22          References to "taxes" in these incorporated Sections shall  
23          be construed to apply to the administration, payment, and  
24          remittance of all fees under this Law.

1 (Source: P.A. 89-428, eff. 1-1-96; 89-457, eff. 5-22-96;  
2 90-491, eff. 1-1-98.)

3 Section 99. Effective date. This Act takes effect upon  
4 becoming law.".